

ABOUT THE INDIANA DEPARTMENT OF REVENUE

Mission Statement

The Indiana Department of Revenue will administer the tax laws of the State of Indiana in an equitable and courteous manner to promote the highest degree of public trust and voluntary compliance.

Motto

"Committed to public trust and service"

Department Divisions

Administration

Sections: Commissioner, Deputy Commissioner, General Counsel to the Commissioner, Director of Operations, Director of Media Relations and Publications.

The four main components of this Division assist in overseeing the entire agency. In addition, the Director of Media Relations and Publications handles media inquiries, publicity, the Department's annual report, and internal and external publications for tax professionals and nonprofit organizations.

Audit

Sections: Audit Billing/Inquiries, Audit Review, Audit Selection, Operations, Travel and Supplies, Special Tax, Field Auditing and Taxpayer Services in District Offices.

This Division promotes voluntary compliance throughout the state and the country in all Indiana tax areas through quality examinations. It is also responsible for the Department's 11 District Offices, which are located throughout Indiana.

Collections

Sections: Correspondence, Billings/Agent, Phone Pursuit, Title/Licensing.

This Division provides centralized management in the collection of delinquent tax liabilities.

Compliance

Sections: Aeronautics, Bankruptcy/Responsible Officer, Charity Gaming/Not-For-Profit Organizations, Individual/Withholding, Strategic and Utility/Refund.

This Division researches, develops, tests and implements various projects that identify non-filing, noncomplying taxpayers for corporate, individual, sales/use, food and beverage, county innkeepers, fuel and withholding taxes. All information for filing registration of not-for-profit organizations is conducted by this Division, as well as the approval and issuance of all charity gaming licenses (e.g. raffles, bingo, door prizes, pull-tabs and punch boards). Records are researched for bankrupt individuals and businesses to identify tax liabilities for the purpose of submitting "proof of claims" to the bankruptcy courts. Outreach through educational seminars and projects and programs are conducted in an effort to promote "voluntary" compliance by Indiana taxpayers.

Controller

Sections: Budget Analyst, Business Administration, Accounting/Counties, Electronic Funds Transfer (EFT), Cigarette Tax and Other Tobacco Products, Mail Services.

This Division handles budgeting and purchasing for the Department under the guidance of the Controller. Other responsibilities include depositing of tax revenues, preparing appropriate reports and conducting all related banking functions. The Controller's Office administers those taxes collected by the state and returned to the county of origin. This Division also handles the inventory and sale of cigarette tax stamps.

Criminal Investigation

Sections: Case and Data Management, Charity Gaming Enforcement, Controlled Substance Excise Tax, Private Employment Agency Licensing, Internal Affairs, Motor Fuel Fraud, Motor Vehicle Excise Tax, and Fraud Investigations/Audit.

The Division's primary mission is to detect fraud and prosecute tax evaders. It is responsible for conducting investigations into alleged violations of Indiana tax laws and determining civil liabilities or presenting evidence for criminal prosecution in an effort to increase voluntary compliance.

The majority of these investigations involve the collection and failures to remit trust taxes. The Division also monitors charity gaming operations throughout the state and works in conjunction with the Indiana State Police to monitor the unlawful use of dyed fuel on the highways. The Division also cooperates with prosecuting attorneys throughout the state in assessing the controlled substance excise tax on those illegally possessing certain drugs and monitors and enforces the collection of the Motor Vehicle Excise Tax from Hoosiers who plate their vehicles outside Indiana. This money is returned to the county where the taxpayer legally resides. The Department also conducts background investigations on all employment prospects and investigates alleged employee wrongdoing. The Division is also responsible for the investigation and licensing of Private Employment Agencies.

Information Technology

Sections: Administrative Services, Operations, Systems & Programming, Technical Support.

This Division supports the Department's efforts and goals by creating and administering computerized tax processing systems for the other divisions of the Department. This Division operates with a goal of providing tax processing systems that are increasingly easier to use; constantly improving efficiency and service to the taxpayer; and maintaining secure and confidential records.

Legal

Sections: Appeals, Litigation, Inheritance Tax, Fiduciary Income Tax, and Protest Review.

This Division includes the Department's legal staff, which oversees the appeals process from an original tax protest to the Indiana Tax Court. This Division also contains the Inheritance Tax Section, which collects tax on all taxable transfers of property resulting from the death of an Indiana resident, or a nonresident decedent, with real or tangible personal property located in Indiana.

Motor Carrier Services

Sections: Customer Service Center, Motor Carrier Road and Fuel Use Taxes, International Vehicle Registration Plan, Safety & Insurance Registrations, Commercial Driver's Licensing, Oversized & Overweight Vehicle Permitting, Accounting & Fund Distribution.

This division provides all of the above tax and registration services to the motor carrier community. The division also collects and distributes revenue to other states and Canadian provinces in accordance with international agreements. Equally important is the effort to work in partnership with the Federal Motor Carrier Safety Administration and other stakeholders to promote and increase safe highway operations, resulting in fewer commercial carrier accidents and fatalities.

The Motor Carrier Services Division operates under one administration and one "roof". It is located at the Ameriplex Office Park on the southwest side of Indianapolis, offering a "One-Stop-Shop" for the trucking community.

Personnel

Sections: Training, Administration, Affirmative Action, Wellness, Payroll/Benefits.

This Division administers all "human resource" aspects within the Department, including employee and supervisor training, wellness programs, recruiting, payroll and benefits, labor relations, and governmental regulatory administration. It also assists with employee morale programs.

Taxpayer Advocate Office/Public Affairs

Taxpayer Advocate Sections: Taxpayer Advocate.

The Office of the Taxpayer Advocate is designed to address complex and special tax problems. The primary goal is to correct exceptional tax problems. The secondary goal is to identify and restructure departmental processes and procedures which may have created or contributed to legitimate problems. A taxpayer's problem is considered exceptional if 1) attempts at resolution through normal departmental channels have been unsuccessful; or, 2) an ongoing, continual problem exists with the filing of tax returns; or, 3) continual assessments result from systematic processing problems.

Public Affairs Sections: Form Development and Revisions, Outreach Education, Practitioner Services, Tax Preparation Software approval, Indiana TaxFax and the Department's Web site.

This Division administers internal and external education, tax form revision and editing and the Indiana TaxFax form distribution system. It also coordinates content for the Department's web site, approves software companies who produce Indiana tax preparation software and edits the Charity Gaming Annual Report.

Quality Assurance

Section: Quality Systems.

This Division oversees the development, testing and ongoing changes to the Department's Returns Processing System (RPS). The Quality Assurance Division also monitors system output to ensure standards of quality and to assist in problem identification.

Returns Processing Center

Sections: A/R Payments, Batch and Edit, Unidentified Checks, Check Processing, Forms Processing, Mail Open and Sort, Mail Out and Forms Order, Print Shop, Records Management, Logistic support, Data Capture, Corporate Income Tax, Individual Income Tax, System Services, Fuel and Environmental, LAN Support, Return Mail, Business Communication, Administration and Administrative Support.

The Returns Processing Center is the beginning and the ending of the life of paper tax returns. It receives, processes and posts all returns and checks to the taxpayer accounts in the Returns Processing System. It sees that the returns are posted in an accurate and timely manner which then allows the rest of the Department access to the data it needs to complete its other job functions. Once the Department has completed work on a particular group of returns and they have been kept the appropriate period of time, it is again the Returns Processing Center that sees to it that the returns are ready for destruction. It works with the rest of the Department to develop new ways that technology can be used in the filing of both returns and payments to give the taxpayers additional selections for their filing methods. In addition to these functions, the Returns Processing Center also prints various forms for use both in the Department and for other agencies. We provide taxpayer services to Corporate, Sales and Withholding accounts, as well as Fuel and Environmental accounts, Cigarette and Alcoholic Beverage accounts.

Tax Policy

Sections: Policy Research, Fiscal Analysis, Technical Tax Research, Legislative Affairs.

This Division primarily works with legislative efforts, serving as a legislative liaison for the Indiana General Assembly. This division also is responsible for all voluntary compliance agreements that are completed with previously unregistered taxpayers. The Division issues rulings, policy directives and some information bulletins, as well as helps to determine the correct interpretation of the law. The Division provides tax statistics to both federal and state agencies as well as to other states.

Taxpayer Services

Sections: Telephone Section, Correspondence, Research and Support, and Taxpayer Assistance.

This Division provides free-of-charge walk-in and telephone assistance to Indiana taxpayers. This Division combines many direct contact functions generally involving three major tax types: individual income tax, sales, and withholding taxes.